



[4830-01-p]

## **DEPARTMENT OF THE TREASURY**

### **Internal Revenue Service**

#### **Proposed Information Collection;**

#### **Comment Request**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on continuing information collections, as required by the Paperwork Reduction Act of 1995.

**DATES:** Written comments should be received on or before [INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER] to be assured of consideration.

**ADDRESSES:** Direct all written comments to Laurie Brimmer, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224, or at [Elaine.H.Christophe@irs.gov](mailto:Elaine.H.Christophe@irs.gov).

**FOR FURTHER INFORMATION CONTACT:** Please send separate comments for each specific information collection listed below. You must reference the information collection's title, form number, reporting or record-keeping requirement number, and OMB number (if any) in your comment. Requests for additional information, or copies of the information collection and instructions, or copies of any comments received, contact Elaine Christophe, at (202) 317-5745 at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet, at [Elaine.H.Christophe@irs.gov](mailto:Elaine.H.Christophe@irs.gov).

**Request for Comments:** Comments submitted in response to this notice will be summarized and/or included in our request for Office of Management and Budget (OMB) approval of the

relevant information collection. All comments will become a matter of public record. Please do not include any confidential or inappropriate material in your comments.

We invite comments on: (a) Whether the collection of information is necessary for the proper performance of the agency's functions, including whether the information has practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide the requested information.

The IRS is seeking comments concerning the following forms, and reporting and record-keeping requirements:

**SUPPLEMENTARY INFORMATION:**

1. **Title:** Heavy Highway Vehicle Use Tax Return.

**OMB Number:** 1545-0143.

**Abstract:** Form 2290 and 2290(SP) are used to compute and report the tax imposed by section 4481 on the highway use of certain motor vehicles. The information is used to determine whether the taxpayer has paid the correct amount of tax.

**Current Actions:** There are no changes being made to Form 2290 or 2290(SP) at this time.

**Type of Review:** Extension of a current OMB approval.

**Affected Public:** Individuals or households.

Estimated Number of Responses: 1,209,000.

Estimated Time Per Response: 22 hours, 26 minutes.

Estimated Total Annual Burden Hours: 27,120,040.

2. **Title:** Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual.

**OMB Number:** 1545-0795.

**Form Number:** 8233.

**Abstract:** Compensation paid to a nonresident alien individual for independent personal services (self-employment) is generally subject to 30% withholding or graduated rates. However, such compensation may be exempt from withholding because of a U.S. tax treaty or the personal exemption amount. Form 8233 is used to request exemption from withholding. Nonresident alien students, teachers, and researchers performing dependent personal services also use Form 8233 to request exemption from withholding.

**Current Actions:** There are no changes to the burden previously approved by OMB.

**Type of Review:** Extension of a currently approved collection.

**Affected Public:** Individuals, business or other for-profit organizations, and not-for-profit institutions.

Estimated Number of Respondents: 75,617.

Estimated Time per Respondent: 9 hrs., 3 min.

Estimated Total Annual Burden Hours: 684,334.

3. **Title:** Credit for Prior Year Minimum Tax - Individuals, Estates, and Trusts.

**OMB Number:** 1545-1073.

**Form Number:** 8801.

**Abstract:** Form 8801 is used by individuals, estates, and trusts to compute the minimum tax credit, if any, available from a tax year beginning after 1986 to be used in the current year or to be carried forward for use in a future year.

**Current Actions:** There are no changes to the burden previously approved by OMB.

**Type of Review:** Extension of a currently approved collection.

**Affected Public:** Individuals or households.

Estimated Number of Responses: 12,914.

Estimated Time per Response: 7 hours, 4 mins.

Estimated Total Annual Burden Hours: 91,173.

4. **Title:** Qualified Electric Vehicle Credit.

**OMB Number:** 1545-1374.

**Form Number:** Form 8834.

**Abstract:** Form 8834 is used to claim any qualified electric vehicle passive activity credit allowed for the current tax year. The IRS uses the information on the form to determine that the credit is allowable and has been properly computed.

**Current Actions:** There are no changes being made to the form.

**Type of Review:** Extension of a currently approved collection.

**Affected Public:** Individuals or households and businesses or other for-profit organizations.

Estimated Number of Respondents: 3,136.

Estimated Time Per Respondent: 4 hours, 47 minutes.

Estimated Total Annual Burden Hours: 15,022.

5. **Title:** HSA, Archer MSA, or Medicare Advantage MSA Information.

**OMB Number:** 1545-1518.

**Form Number:** 5498-SA.

**Abstract:** This form is used to report contributions to a medical savings account as required by Internal Revenue Code section 220(h).

**Current Actions:** There are no changes being made to the form at this time.

**Type of Review:** Extension of a currently approved collection.

**Affected Public:** Businesses or other for-profit organizations.

Estimated Number of Responses: 9,167.

Estimated Time Per Response: 10 min.

Estimated Total Annual Burden Hours: 1,559.

6. **Title:** Automatic Consent for Eligible Educational Institution to Change Reporting Methods.

**OMB Number:** 1545-1952.

**Form Number:** Rev. Proc 2005-50.

**Abstract:** This revenue procedure prescribes how an eligible educational institution may obtain automatic consent from the Service to change its method of reporting under section 6050(S) of the Code and the Income Tax Regulations.

**Current Actions:** There is no change in the paperwork burden previously approved by OMB. This form is being submitted for renewal purposes only.

**Type of Review:** Extension of a currently approved collection.

**Affected Public:** Individuals and Households, Businesses and other for-profit organizations.

Estimated Number of Respondents: 30.

Estimated Time per Respondent: 10 hours.

Estimated Total Annual Burden Hours: 300.

7. **Title:** Designated Roth Contributions

**OMB Number:** 1545-1992.

**Regulation Project Number:** REG-146459-05 (TD 9324).

**Abstract:** These final regulations provide guidance concerning the taxation of distributions from designated Roth accounts under qualified cash or deferred arrangements under section 401(k).

**Current Actions:** There is no change to this existing regulation.

**Type of Review:** Extension of a currently approved collection.

**Affected Public:** Business, other for-profit organizations.

Estimated Number of Responses: 997,000.

Estimated Time Per Response: 50 min.

Estimated Total Annual Burden Hours: 828,000.

8. **Title:** Mortgage Assistance Payments.

**OMB Number:** 1545-2221.

**Form Number:** Form 1098-MA.

**Abstract:** This form is a statement reported to the IRS and to taxpayers. It will be filed and furnished by State Housing Finance Agencies (HFAs) and HUD to report the total amounts of mortgage assistance payments and homeowner mortgage payments made to mortgage servicers. The requirement for the statement are authorized by Notice 2011-14, supported by P.L. 111-203, sec. 1496, and P.L. 110-343, Division A, sec. 109.

**Current Actions:** There were no changes made to the document that resulted in any change to the burden previously reported to OMB. We are making this submission to renew the OMB approval.

**Type of Review:** Extension to previously approved IC.

**Affected Public:** Individuals, Federal Government, State, Local, or Tribal Governments, and other Not-for-profit organizations.

Estimated Number of Respondents: 60,000.

Estimated Time Per Respondent: 2 hours 50 minutes.

Estimated Total Annual Burden Hours: 170,400.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Approved: March 13, 2018.

Laurie Brimmer,  
Senior Tax Analyst.

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